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April 14, 2005

Mr. Bennett Ross
General Counsel- D.C.
BellSouth Telecommunications, Inc.
Suite 900
1133 21st St. NW
Washington, D.C. 20036-3351

RE: Your letter dated March 23, 2005 in Docket No. WC 04-313

Dear Mr. Ross:

You admitted in your letter to the FCC that BellSouth had discovered errors in its original filing of February 18, 2005, which listed those wire centers where BellSouth asserted that no impairment exists for high capacity loops, transport and dark fiber based on the criteria prescribed by the TRRO. You also stated that BellSouth had hired an "independent" auditor and that BellSouth will not reject orders for high capacity loops, transport and dark fiber until the results of this allegedly independent third party review are completed and disseminated.

BellSouth has also made it clear before several federal courts that it intends to cease accepting de-listed UNE orders effective April 17, 2005 (a Sunday). ITC^DeltaCom is concerned that BellSouth intends to file a new list tomorrow, April 15, 2005, with the expectation that CLECs can suddenly alter their ordering processes to accommodate BellSouth's latest filing by Monday April 18th.

To say that such action by BellSouth would be outrageous is an understatement. We fully expect BellSouth to continue processing orders submitted by ITC^DeltaCom and BTI for high capacity loops and transport until such time as BellSouth provides a correct list that ITC^DeltaCom and BTI have had an adequate opportunity to review and challenge as appropriate.

Additionally, we request the following information: (1) any and all instructions provided to your auditor for this review and (2) any amounts paid for the audit and the structure of such compensation and (3) we request that BellSouth and your auditor be made available to answer questions regarding this new list.

Mr. Bennett Ross

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Sincerely,

A handwritten signature in black ink, appearing to read "Nanette S. Edwards". The signature is fluid and cursive, with the first name being the most prominent.

Nanette S. Edwards
Director – Regulatory

/nse

cc: Alabama, Florida, Georgia, Louisiana, Kentucky, Mississippi, North Carolina,
South Carolina, and Tennessee state commissions
Teresa Roseborough, Esq. – Sutherland, Asbill and Brennan
BellSouth state counsel
Jerry Hendrix – BellSouth
Doug Lackey – BellSouth